



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)  
(916) 445-6479

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Executive Secretary

May 23, 1980

TO COUNTY ASSESSORS, COUNTY COUNSELS,  
AND OTHER INTERESTED PARTIES:

No. 80/87

PROPERTY TAXES RULES 1022, 1026, and 1027--TIMBER TAXES

By notice published April 30, 1980, the State Board of Equalization gave notice of its intention to hold a public hearing to consider Property Taxes Rules 1022, 1026, and 1027--Timber Taxes. This hearing was originally scheduled for June 25, 1980, at 2:00 p.m., at 1020 N Street, Sacramento, California.

Notice is hereby given that the hearing on the above matter has been postponed to August 19, 1980, at 2:00 p.m., at the location noted above. Except as modified hereby, all matters notified in the April 30 notice remain in full force and effect.

Rule 1022 is being amended to provide for use of a conversion factor where volumes attributable to long log scaling must be converted to Scribner Decimal C (Short Log) Scale (subsection (c)(3)). It is also being amended to indicate, however, that the Scribner Decimal C (Short Log) Scale is to be used whenever possible (subsections (a) and (c)(3)).

Rule 1026 is intended to provide notice of possible timber yield tax liability to persons who might acquire title to felled or downed timber from a person or agency exempt from property taxation.

Rule 1027 is the proposed alternative reporting method for U.S. Forest Service timber sale contract holders, authorized by Statutes 1979, Chapter 563, in effect September 10, 1979, which amended Section 38101 of the Revenue and Taxation Code.

Written comments with respect to the notice are welcome and should be directed to the undersigned. If you wish to testify at the hearing, please notify me by mail at the above address or by telephone (916) 445-6479, at least ten days prior to the date of the hearing.

Sincerely,

*Janice Masterton*  
Janice Masterton  
Calendar Clerk

JM:ms